Exhibit 61



New York

Confidential

Mr. Dursun Oksuz 222 E. 19th Street, Apt 7F New York, NY 10003

December 10, 2004

Dear Mr. Oksuz:

TY-NYC

UG-NYC YB-NYC

CC:

We are pleased to inform you that effective December 16, 2004 you will be employed with Alitalia Airlines in the capacity of **Cashier**, c/o the Accounting Department, subject to a six month probationary period. Your assignment is contingent upon the successful completion of a background check.

Your monthly salary will be \$2,667.00. Upon successful completion of your six-month probationary period your monthly salary will be increased to \$2,917.00.

Your employment with Alitalia is at will and governed solely by the laws of the United States.

We wish you success in the performance of your assignment.

Sincerely,

Giulio Libutti Sr. Vice President

North America & Mexico

Marco/Marchese

Chief Financial Officer

North America & Mexico

666 Fifth Avenue New York, NY 10103-0030

Tel.: (212) 903-3300 WWW.ALITALIAUSA.COM





New York

Durson Oksuz-YB-NYC

January 31, 2006

Dear Durson,

As you already know, Alitalia has gone through an extremely difficult and challenging year. The Company has made major commitments and has implemented significant cost control measures in order to rise above our current financial crisis and to continue to maintain our presence as a leading competitor in the world market. Each and every one of you has been called upon to continue to collaborate in this effort so that we may continue to strive for excellence and make Alitalia a success.

Although we were unable to grant any merit related bonuses in 2005 due to the current situation, we remain firm in our commitment to our employees in North America who continue to demonstrate great dedication, effort and deliver results. Accordingly we are pleased to advise you of the following:

On January 31, 2006, you will receive a lump sum of \$1,093.88, less applicable taxes, which represents an increase to your base salary retroactive to January 1, 2005. This increase will also be reflected in your paychecks starting with the January 16, 2006 payroll period. Your new monthly salary is \$3,004.51.

Thank you for your continued support.

Very truly yours,

Giuliq Libytti Sr. Vice-President

North America & Mexico

TY-NYC

CC:

Marco Marchese Chief Financial Officer

North America & Mexico

350 Fifth Avenue Suite 3700 New York, NY 10118

Tel.: (212) 903-3300 WWW.ALITALIAUSA.COM





New York

CONFIDENTIAL

February 24, 2006

Mr. Dursun Oksuz CCY-NYC

Dear Mr. Oksuz,

We are pleased to inform you that effective March 1, 2006, you will be promoted to V.P. Regulatory Affairs, subject to a six month probationary period.

Effective March 1, 2006 your monthly salary will be increased to \$5,000.00. Upon the succesful completion of your probationary period, Your monthly salary will be increased to \$6,666.60.

We wish you success in the performance of your new assignment.

Very truly yours,

Francesco Gallo Senior Vice President

Regulatory Affairs North America & Mexico

North America & Mexico

CC:

350 Fifth Avenue Suite 3700 New York, NY 10118

Tel.: (212) 903-3300 WWW.ALITALIAUSA.COM

